

International Hotel Siwan

Civil Writ Jurisdiction Case No.8925 of 2016

FORUM

Patna High Court

ORDER DATE

19 Jul 2018

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

JUSTICE RAJEEV RANJAN PRASAD ORAL JUDGMENT (Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD) Date: 19-07-2018 Petitioner in the present case is challenging the notice dated 08.12.2014 (Annexure-2), the order dated 05.02.2016 (Annexure-7) and the order dated 21.03.2016 (Annexure-10 series) passed by the respondent authorities. The contention of the petitioner is that the respondent no.2 has passed an ex-parte order of assessment under Section 144 read with Section 147 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') and thereby the respondent has imposed tax on deemed consideration on sale of the hotel building under the provisions of Section 50C of the Act. Various contentions have been raised at the bar for and against. 2 Learned counsel representing the respondent authorities has contested the submissions of the learned counsel representing the petitioner submitting that the orders impugned in the present writ application are appealable and hence in view of the alternative statutory remedy available to the petitioner, this Court need not examine the issues raised on behalf of the petitioner at this stage in the present writ application. After having heard learned counsel for the parties, we are of the considered opinion that there being an alternative statutory remedy of appeal under Section 216 of the Act before the Commissioner of Income Tax (Appeals), the petitioner may agitate all such issues which are available to him before the appellate authority. In case such an appeal is preferred by the petitioner within a period of thirty days from today, the appellate authority shall consider the same on its own merit and in accordance with law. The writ application is disposed off accordingly.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 216-217

READ ORDER

AI DISCLOSURE

AI-assisted preparation: this document was generated with AI using the identified source and may contain extraction, interpretation or omission errors. It has not been independently approved by a practising professional. Verify every material statement against the complete original order.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment, or a substitute for the full order. Applicability depends on the facts, assessment year, statutory version and jurisdiction. Subsequent appeals, stays, reversals and legislative changes have not been checked unless expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.